



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: John & Beverly LaVite
DOCKET NO.: 10-00040.001-R-1
PARCEL NO.: 15-1-09-06-00-000-002.001

The parties of record before the Property Tax Appeal Board are John & Beverly LaVite, the appellants, and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,380
IMPR.: \$54,590
TOTAL: \$55,970

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of brick and vinyl exterior construction with 1,605 square feet of living area. The dwelling was built in 2008. Features of the home include a walk-out basement that is partially finished¹, central air conditioning, one fireplace and a two-car attached garage. The property has a site with approximately 12,156 square feet of land area and is located in Moro, Fort Russell Township, Madison County.

The appellants appeared before the Property Tax Appeal Board contending the market value of the subject property was not accurately reflected in the subject's assessed valuation. At the hearing the appellants explained that someone else constructed the home but no one had lived in the dwelling prior to their purchase of the property in April 2009 for a price of \$185,000. They explained property had been listed on the open market with a Realtor and there was a sign in the yard advertising the subject property for sale. Mrs. LaVite testified their Realtor showed them the home and that the property was listed on the market for quite some time but she did not know how long. The appellants

¹ During the hearing the appellants testified the basement was finished sometime in 2011, the basement was not finished as of January 1, 2010.

also indicated that the parties to the transaction were not related and the parties were not under any duress or compulsion to complete the sale. Mrs. LaVite testified that the property was listed for sale for a price of \$189,900 and after negotiations they were able to purchase the home for a price of \$185,000. The appellants submitted a copy of the listing of the subject property confirming the listing price and a copy of the settlement statement confirming the purchase price. The appellants were of the opinion the sale was an arm's length transaction.

At the hearing the appellants testified that following the purchase of the subject property they were informed that a sewer easement crossed the yard. Mr. LaVite testified that he purchased the subject property with the intention of constructing a small garage on the site. The appellant explained he was told at the time he purchased the property he could construct an outbuilding and the property was not in a subdivision. Both appellants testified that they were told by the realtors involved in the sale there were no public easements on the property. However, when Mr. LaVite made known his intention to build the garage Mr. Piper, Supervisor of Fort Russell Township, explained there was a 20 foot sewer easement on the property and he could not build on the property. Mr. LaVite testified the sewer line crosses the subject property and his two neighbors connect to the sewer line in his back yard.

The appellants further testified that the title insurance company also indicated there was no indication of an easement on the property. Mr. LaVite testified that after approximately three years and a cost of \$6,000 they received \$6,000 from the title insurance company.

Based on these factors the appellants were of the opinion the subject property had a market value of \$90,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$55,970 was disclosed. The subject's assessment reflects a market value of approximately \$167,826 when applying the 2010 three year average median level of assessments for Madison County of 33.35%. It was the board of review's contention that the assessment reflects a market value less than the purchase price. The board of review representative testified that the board of review had reduced the subject's assessment in recognition of the problem associated with the sewer easement. The board of review requested the assessment be confirmed.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the evidence disclosed the appellants purchased the subject property in April 2009 for a price of \$185,000. The Board further finds the sale of the subject had the elements of an arm's length transaction. The subject's assessment for the 2010 tax year reflects a market value of \$167,826 when applying the 2010 three year average median level of assessments for Madison County of 33.35%. The subject's assessment reflects a market value approximately \$17,174 less than the purchase price.

The appellants argued the subject's assessment was excessive in light of the sewer easement on the property, of which they were unaware at the time of the purchase. The Board finds, however, the appellants provided no evidence of market value of the subject property, such as an appraisal, demonstrating the subject's assessment was excessive given the existing sewer easement. Based on this record and considering the fact that the subject's assessment reflects a market value less than the purchase price, the Board finds a reduction in the subject's assessment is not supported.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 22, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.